



# Internal Revenue Service

## Small Business/Self-Employed

# IRS Stakeholder Partners Headliners ...and more

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*This e-mail is being sent to you for distribution to your organization's members. If you need further assistance please contact your local Taxpayer Education and Communication (TEC) office. The number is available in IRS Publication 3698A "Small Business/Self-Employed Taxpayer Education and Communication at a Glance", which can be found at [Taxpayer Education and Communication](#).*

## **Federal Tax Deposit Requirements for Employment Taxes**

Whether you have one employee or 100 employees, as an employer, you are generally required to make periodic Federal Tax Deposits (FTDs) of employment taxes, which include your employees' withheld Federal income tax, Social Security and Medicare taxes, plus your share of Social Security and Medicare taxes.

Your deposit schedule may be either monthly, or semi-weekly, depending on the amount owed during a four-quarter look-back period. Payments may be made on-line by using the safe, convenient Electronic Federal Tax Payment System (EFTPS). To enroll in EFTPS, visit [www.eftps.gov](http://www.eftps.gov) or call 1-800-945-8400 or 1-800-555-4477. Or you may make your payments by mailing or delivering Form 8109, Federal Tax Deposit Coupon, with your payment to an authorized financial institution or Federal Reserve Bank or branch.

Additional information regarding Employment Taxes may be found in Publication 15 (Circular E, Employer's Tax Guide). This and other publications are available by calling 1-800-TAX-FORM, or by visiting the IRS web site at [www.irs.gov](http://www.irs.gov).

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